

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AGENCY INSTRUCTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
DA-89 (rev. 07-08)**

The attached Excel form is to be used to provide financial information for the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the State of Kansas. This Excel form must be e-mailed to Gail Barnhart at Gail.Barnhart@da.ks.gov by **September 24, 2008**.

The form is an Excel workbook that consists of two worksheet tabs. The "**SEFA Data**" tab is to report all federal expenditures expended. The "**Certification**" tab is **REQUIRED** and must be completed in all cases. You may download the SEFA Excel form from the Division of Accounts and Reports website at <http://www.da.ks.gov/ar/>.

If there are any revisions **after** the original submission, please contact us about updating the revision.

The financial information provided should be derived from the records from which the basic financial statements are prepared. Where applicable, reconciliations should be performed and made available upon request to explain any differences between the amounts reported on the form and related amounts reported for financial statement purposes. Also, reconciliations should be maintained to explain differences between amounts reported on the form and related amounts reported to grantor agencies. All programs with current year expenditures should be individually identified, including those completed or terminated during the 2007-08 fiscal year. Programs identified should include those from which Federal Awards were received from the Federal Government, from other State agencies, and indirectly (pass-through), from local governments and other entities. Please note that Federal funds received and expended by a State agency pursuant to a vendor relationship with a Federal Agency should **not** be included on this form. See OMB Circular A-133, Section .210 for determinations of a vendor relationship. OMB Circular A-133 can be obtained from the U.S. Office of Management and Budget website at: <http://www.whitehouse.gov/omb>.

Entities are required to retain readily available supporting documentation for the programs and expenditures shown. The supporting documentation for subrecipient information should include the names of the subgrantees, project/award numbers, expenditures, etc., which make up the total expenditures reported.

DETAIL INSTRUCTIONS

To complete the forms in Excel, download the Excel workbook from the Division of Accounts and Reports website at <http://www.da.ks.gov/ar/> and save it to a designated drive. Rename the document to include your agency number, fiscal year, and SEFA (e.g., Department of Social and Rehabilitation Services will use the file name 629 08 SEFA.xls). **Do not add any columns or change the format of the forms.** For each award, complete the columns that are required **and** the columns that are applicable. Use only one row for each Federal Award. Do **not** use multiple rows for a Federal Award. Do **not** show any sub-totals or leave any blank rows on the form. Your information will be combined with the information from other State agencies to complete the State's SEFA. Descriptions for each column are as follows:

SEFA Data Tab:

Note: All gray columns in the SEFA Data Tab (Columns C, D, E, & J) do not require an input. Excel functions are used to lookup the information for Columns C, D, & E and are based on the input of Column A. Excel functions are used to lookup the information for Column J and are based on the input of Column I. If Columns C, D, & E do not display information after you input Column A, you may have used an invalid CFDA. If you feel the information displayed is inaccurate, please contact Gail Barnhart (Contact information is at the end of the instructions).

Agency Use – New for FY08. This free form column has been added so that you may include funding information or other agency specific program information. This column is optional and has been provided for your convenience.

- A. Provide the number assigned to the Federal program in the Catalog of Federal Domestic Assistance (CFDA No.). These numbers are required by the U.S. Office of Management and Budget. ***When Column A is entered, Columns C, D, and E will be looked up and inserted into the form using Excel formulas.*** For direct awards for which a catalog number is not available, please enter the award or contract number in column B. If a CFDA number has not been assigned to your grant, but the Federal Awarding agency is known, select the appropriate 2 digit prefix which corresponds to the Federal Agency followed by .000 (e.g., Department of Commerce, 11.000). If the CFDA number is not available and the Federal Awarding agency is not known, you may enter 99.999. See list of Federal Agency numbers at the following website: www.cfda.gov. See Column C instructions for additional information on Federal Awarding agency. ***This is a required column and must be completed.***
- B. Provide the program identifying number (as assigned by the indirect pass-through grantor for indirect awards **or**, the award or contract number if a CFDA No. is not available). If the grantor did not provide a grantor number, indicate "N/A". ***Note that it is imperative that the identifying numbers from the subgranting agency be provided as the Federal Government may reject the State's Schedule of Expenditures of Federal Awards if that information is missing. For Indirect awards or awards without CFDA No.'s, this is a required column and must be completed.***

- C. **No entry necessary.** This is the Federal Awarding agency. If the award was received directly from a Federal agency, the first two digits of the CFDA No. can be used to identify the Federal agency. Also, Federal agency information can be obtained from www.firstgov.gov. ***In order to stay consistent on a statewide basis, Column C will be extracted using Excel formulas when Column A is entered.***
- D. **No entry necessary.** To gather more information on clusters, refer to Part 5 – Clusters of Programs, A-133 Compliance Supplement obtained from the following website: <http://www.whitehouse.gov/omb/circulars>. ***In order to stay consistent on a statewide basis, Column D will be extracted using Excel formulas when Column A is entered.***
- E. **No entry necessary.** This is the title of the program. ***In order to stay consistent on a statewide basis, Column E will be extracted using Excel formulas when Column A is entered.***
- F. Enter the title provided in the program/grant documents when programs are not listed in the catalog. Do not use abbreviations or acronyms. **For indirect awards and programs not listed in the catalog, this is a required column and must be completed.**
- G. Please indicate whether this is a research and development grant with a yes or no response.
- H. Please indicate the source of the award (“D”, “I”, “N”, or “T”). An award received directly from a Federal agency should be marked with a “D”. An Indirect award (pass-through) is an award received from a corporation, district school board, local governments, out-of-state governmental entity, or a nonprofit organization. Indirect awards should be marked with an “I”. (For indirect awards provide the related information in columns B, F, and K.) Non-monetary awards including commodities, property and equipment, food stamps, and vaccines should be marked with an “N”. Transfer awards are awards received from another State Agency and should be coded with a “T”. ***This is a required column and must be completed.***
- I. For transfer awards, enter the number of the State agency which you received the Federal funds **from**. A listing of State agency names and numbers is available in the Chart of Accounts posted on the Division of Accounts and Reports website at <http://www.da.ks.gov/ar/genacct/CoA/FY2008/index.html>. ***For transfer awards, this is a required column and must be completed.***
- J. **No entry necessary.** This is the name of the State agency which you received Federal funds **from**. ***In order to stay consistent on a statewide basis, Column J will be extracted using Excel formulas when Column I is entered.***
- K. For indirect awards, the pass-through grantor name will be the name of the organization from which you received the Federal funds. Enter the full name of the awarding agency. Do **not** use abbreviations. ***For Indirect awards, this is a required column and must be completed.***

- L. Provide the amount of the total Federal share of project expenditures, including transfers to other state agencies for the period July 1, 2007 through June 30, 2008. This amount should not include encumbrances. ***This is a required column and must be completed.***
- M. Provide the amount included in column L that was provided ("subgranted") to other State agencies. This should include only those Federal awards provided ("subgranted") pursuant to a ***subrecipient*** relationship. It should not include Federal awards provided pursuant to a vendor relationship (e.g., utilities, DISC charges, DFM building rents). See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations.
- N. Provide the amount included in column L that was provided ("subgranted") to "non-State entities". Indicate the portion of expenditures determined to represent amounts subgranted to subrecipients (not vendors) ***other than*** other State agencies. This should include only those Federal awards provided ("subgranted") pursuant to a ***subrecipient*** relationship. It should not include Federal awards provided pursuant to a vendor relationship. See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations. Supporting documentation retained at the agency should detail the name of the subgrantee, project/award numbers, expenditures, etc., which make up the expenditures reported.
- O. Audit inquiries – please respond yes or no. Please direct any questions to Cynthia Darting or Darci Rowley with Berberich, Trahan, & Co. at 785-234-3427 (Topeka), 1-800-530-5526, or e-mail: cdarting@btandcocopa.com or drowley@btandcocopa.com.
- P. Audit inquiries – please respond yes or no. Please direct any questions to Cynthia Darting or Darci Rowley with Berberich, Trahan, & Co. at 785-234-3427 (Topeka), 1-800-530-5526, or e-mail: cdarting@btandcocopa.com or drowley@btandcocopa.com.
- Q. Audit inquiries – please respond yes or no. Please direct any questions to Cynthia Darting or Darci Rowley with Berberich, Trahan, & Co. at 785-234-3427 (Topeka), 1-800-530-5526, or e-mail: cdarting@btandcocopa.com or drowley@btandcocopa.com.

When more than one agency is involved during the year, please refer to the following tips, to determine which agency should report the expenditures:

If your agency:

- Received federal awards directly from a federal grantor, your expenditures may have included payments to sub-recipients who are State, local or non-profit organizations. **Report all of these as expenditures in column L and provide the "sub-granted" amounts in columns M and N as appropriate. Enter a "D" for Direct in the funding source column.**

- Received pass-through federal awards from another State agency, **report all of these expenditures in column L and enter a “T” for Transfer in the funding source column.**
- Received federal awards both directly from the federal government and as pass-through from another State agency, **report these expenditures separately for each grantor.**

Certification Tab:

The **Chief Fiscal Officer should certify** the accuracy of the SEFA. The “**Certification**” tab must be completed by each entity.

If you have any questions regarding the SEFA, please call Gail Barnhart at (785) 296-3404, or email her at Gail.Barnhart@da.ks.gov.

Attachment